

**CITY OF BURIEN, WASHINGTON**  
**ORDINANCE NO. 345**

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**AN ORDINANCE OF THE CITY OF BURIEN,  
WASHINGTON, ESTABLISHING AN ADMISSIONS TAX;  
PROVIDING FOR SEVERABILITY; AND ESTABLISHING  
AN EFFECTIVE DATE**

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WHEREAS, the City Council of the City of Burien desires to establish an admissions and entertainment tax pursuant to RCW 35.21.280;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Admission Charge - Definition. "Admission charge" shall include:

- A. Any charge made for admission including season tickets or subscriptions;
- B. A cover charge, or a charge made for use of seats and tables reserved or otherwise, and other similar accommodations;
- C. A charge made for food and refreshment in any place where free entertainment, recreation or amusement is provided;
- D. A charge made for rental or use of equipment or facilities for purposes of recreation or amusement; if the rental of the equipment or facilities is necessary to the enjoyment of a privilege for which a general admission is charged, the combined charges shall be considered as the admission charge;
- E. Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.

Section 2. Admissions Tax Levied. Effective January 1, 2002, there is hereby levied a 5% tax on the ticket price or other charge for admission to any place in the City of Burien, PROVIDED that no such tax is imposed on admission to any activity of any elementary or secondary school or any public facility of a public facility district under chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210. This includes a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same privileges or accommodations.

Section 3. Exemption – Non-profit organizations. This ordinance shall not apply to non-profit organizations exempt from federal income tax under Section 501©(3) of the Internal

Revenue Code.

Section 4. Collection - Remittance to City Manager.

A. The tax imposed hereunder shall be collected from the person paying the admission charge, or being admitted free of charge or at a reduced rate, at the time the admission charge is paid, and such taxes shall be remitted by any person collecting the tax to the City Manager in quarterly remittances on or before the last day of the month succeeding the end of the quarterly period in which the tax is due.

B. Any person receiving any payment for admissions shall make a return upon such forms and setting forth such information as the City Manager may reasonably require, showing the amount of the tax upon admissions for which the person is liable for the preceding quarterly period, and shall sign and transmit the same to the City Manager, with a remittance for the amount; provided, that the City Manager may at his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as the City Manager may deem necessary to determine correctly the amount of tax collected and payable.

C. If the return provided for herein is not made and transmitted and the tax is not collected and remitted to the City by the last day of the month succeeding the end of the quarter in which the tax was due, the City Manager shall add a penalty of 10% of the tax due, which penalty shall be added to the amount of the tax due, and remitted in the same manner.

D. Every person liable for the collection and payment of the tax imposed by this Ordinance shall keep and preserve for a period of three years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax which such person was liable to remit under the provisions of this Ordinance, and all such tickets, books and records shall be open for examination and audit at all reasonable times by the City Manager or his duly authorized agent.

E. The City Manager shall have the authority to adopt rules and regulations not inconsistent with the terms of this Ordinance for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of the rules and regulations shall be on file and available for public examination in the City Clerk's office.

Section 5. Violations.

A. Violation a misdemeanor. Each violation of or failure to comply with the provisions of this Ordinance constitutes a separate offense and is a misdemeanor.

B. Collection of tax by civil action. Any tax due under the provisions of this Ordinance and all penalties thereon, may be collected by civil action, which remedies shall be in addition to any and all other existing remedies. In the event of any civil action regarding unpaid taxes, the prevailing party shall be entitled to additionally recover its attorney fees and costs, expressly including expert witness fees for accountants or others used in the proceeding.

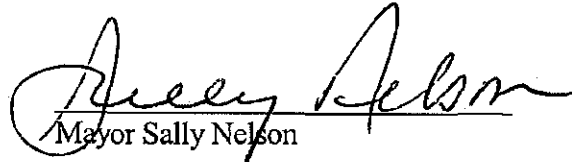
C. Violators designated. Any person or entity who directly or indirectly performs or omits to perform any act in violation of the provisions of this Ordinance, or aids or abets the same, and every person or entity who directly or indirectly counsels, encourages, hires, commands, induces or otherwise procures another to commit such violation is and shall be a principal under the terms of this Ordinance and may be proceeded against as such.

Section 6. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 6. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 3rd DAY OF DECEMBER, 2001.**


CITY OF BURIEN

  
Mayor Sally Nelson

ATTEST/AUTHENTICATED:

  
Janice Hubbard, City Clerk

Approved as to form:

  
Lisa Marshall City Attorney

Filed with the City Clerk: December 3, 2001  
Passed by the City Council: December 3, 2001  
Ordinance No. 345  
Date of Publication: December 5, 2001